

DAVID WATKINSON & CO.

[To accompany bill H. R. No. 496.]

JUNE 10, 1842.

Mr. J. R. INGERSOLL, from the Committee of Ways and Means, submitted the following

REPORT :

The Committee of Ways and Means, to whom was referred the memorial of David Watkinson & Co., merchants of the city of Hartford, in Connecticut, respectfully report :

The memorialists set forth that, between the 18th of July, 1831, and the 1st of November, 1832, they imported into the city of New York 90 tons 12 cwt. 2 qrs. 26 lbs. of iron, in bars and bolts, and 38,082 lbs. in sheet, hoops, and braziers' rods, and 73 boxes of tin plate. At the time of these importations the duties on iron were \$37 per ton on bars and bolts, and 3½ cents per pound on sheets, hoops, and braziers' rods, payable in eight, ten, and twelve months from the time of importation, and tin plates were free. The memorialists gave bonds for the legal amounts of duties, and paid them. The iron so imported was shipped from New York, the place of importation, to the port of Hartford, in the district of Middletown, and State of Connecticut, and remained there a considerable time. The memorialists were desirous of availing themselves of the provisions of the law of the 14th July, 1832, by which the duty on bar and bolt iron was reduced \$7 per ton, and on sheet and hoop iron and rods one-half cent per pound, and tin plates became free. They had the articles on the 2d March, 1833, in the city of Hartford, in the original packages, and delivered them into the possession and control of the collector of the district of Middletown, who weighed, counted, and took account of the same, and for some days continued in possession. The object of this measure was to secure the advantages of the 18th section of the act of 14th July, 1832, which provides that such articles as shall remain under the control of the proper officer of the customs on the 3d day of March, 1833, shall be subject to no other duty than if the same were imported respectively after that day ; and if the duties, or any part thereof, on the articles so deposited, shall have been paid previously to the said 3d day of March, the amount so paid shall be refunded to the person importing and depositing the articles : provided that this section should apply to merchandise, in original packages, which may have been entered and taken into the possession of the importer or owner upon condition that the said merchandise be placed under the custody

of the proper officer of the customs, and that the same shall remain under his control on the 3d March, 1833. The memorialists, having understood that, by a construction of the act or practice under it, no goods were considered to be entitled to the reduction of duties unless deposited with the collector of the port into which said goods were originally imported, and there left on the 3d of March, 1833, applied to the Secretary of the Treasury for permission to substitute the control of the officers of the customs at Middletown, where the articles were, for the control of the officer of the customs at New York. They were informed that it was necessary that the iron should be returned to the port of New York. The memorialists allege that this removal was not practicable, as the Connecticut river was, during a part of the time at least, frozen over, and the removal would have cost as much if not more than the reduction of duties. The iron was in the control of the collector of the customs at Hartford on the 3d of March, 1833.

The difference between the amount of duties actually paid and the amount fixed by the act of 14th July, 1832, is as follows :

On the iron	-	-	-	-	\$824 86
On the tin	-	-	-	-	81 66
					<hr/> \$906 52

And certain charges were paid at the Hartford custom-house for weighing, counting, &c.	-	64 95
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The memorialists ask for a restoration of the whole	<hr/> <hr/> \$971 47
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The committee do not ascribe any importance to the circumstance, related by the memorialists, that they were unable to restore the articles imported to the city of New York, or to the fact that the expense which they might have incurred in making the attempt would have cost as much or more than the reduction of the duties. The merits of their application consist merely of a true construction of the 18th section of the act of 14th July, 1832, of which they claim the benefit. The question arising under that section is a very simple one, viz: Is the condition "that the merchandise be placed under the custody of the proper officer of the customs, and that the same shall remain under his control on the 3d day of March," complied with, when the merchandise is placed and remains in the custom-house of a district different from that into which it was imported? The memorialists made their importation into the port of New York—they placed the merchandise in the custody of the collector of Hartford. If this deposite had been made at New York, they would have been entitled to have the difference of duties refunded. Why are they not equally entitled by the deposite at Hartford? The law makes no such distinction—its terms are sufficiently broad to comprehend both districts. The requisites are enumerated, and no such item is found among them as a deposite in the custom-house of the port of original importation. The merchandise must "be placed under the custody of the proper officer of the customs; it must remain under his control on the 3d day of March, 1833; it must be in original packages." No provision is made with respect to the particular custom-house. All the objects of the law would be fulfilled without selecting one custom-house in preference to others. It would generally occur, as matter of convenience, that the goods would be placed in the custody of the collector at the port of im-

portation, because it is the one nearest at hand. In the present instance it so happened that the owners resided in another district, and caused the merchandise to be removed to their own place of residence: the deposit, therefore, was naturally made there. The committee are of opinion, and so recommend, that the memorialists should be placed on the same ground that they would have occupied if the articles imported by them had been placed in the custody of the collector of New York. They do not, however, consider the memorialists entitled to a remission of the amount paid for office expenses in making the deposit.

A bill for their relief is recommended accordingly.

